IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Thumpudi et al. FILED VIA EFS ON May 11, 2007

Application No. 10/642,550

Filed: August 15, 2003 Confirmation No. 4585

For: MULTI-CHANNEL AUDIO ENCODING

AND DECODING **Examiner:** Justin W. Rider

Art Unit: 2626

Attorney Reference No. 3382-65133-01

TRANSMITTAL LETTER

Enclosed is a Response to Restriction Requirement for the above application. The fee has been calculated as shown below.

CLAIMS AS AMENDED						
For	No. after amendment	No. paid for previously		Present Extra	Rate	Fee
Total Claims	46	- 167*	=	0	\$50.00	\$ 0.00
Indep. Claims	18	- 21**	=	0	\$200.00	\$ 0.00
Mult. Dep. Claims Fee (if not previously paid) \$360.00						
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT						\$0.00

^{*} greater of twenty or number for which fee has been paid.

No additional fee is required.

Please charge any fees that may be required in connection with filing this amendment and any extension of time, or credit any overpayment, to Deposit Account No. 02-4550.

If the Patent and Trademark Office determines that this amendment results in an additional application size fee for pages in excess of 100, please charge the fee to Deposit Account No. 02-4550.

Respectfully submitted,

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^{**} greater of three or number for which fee has been paid.